



B. P. CAPITAL LIMITED

CIN NO. : L74899HR1994PLC072042

REGD.OFFICE: Plot no. 345, HSIIDC, Footwear Park,
Sector-17, Bahadurgarh, Jhajjar, Haryana-124507
Phone: 01276-222501,02, Fax : 01276-222501

Email : bpcapitallimited@gmail.com, Website : www.bpcapital.in

Dated: 12/08/2019

To,
The Manager (Listing),
Bombay Stock Exchange Limited,
1st Floor, P. J. Towers,
Dalal Street, Mumbai - 400001

Sub: Outcome of the Board Meeting and Submission of Unaudited Financial Results for the quarter ended 30th June, 2019 as required u/r 33 of the SEBI (LODR) Regulations, 2015

Ref: BSE Scrip Code- 536965; DSE- File No. 8211; CSE- Scrip Code - 10012104

Dear Sir,


This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Monday, 12th August, 2019 at Plot no. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507 and concluded just now has, inter-alia, transacted the following businesses:

1. Considered and Approved the Unaudited Financial Results of the Company for the quarter ended 30th June, 2019.
2. Considered and taken on records Limited Review Report submitted by the Statutory Auditors of the company on the Unaudited Financial Results of the Company for the quarter ended 30th June, 2019.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Unaudited Financial Results for the quarter ended 30th June, 2019 alongwith Limited Review Report of the Statutory Auditors thereon are enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking you
Yours Truly,
For B. P. Capital Limited


Ramesh Kumar Gupta
Managing Director
DIN: 00047724



Encl.: As Above

C.C.:

The Manager (Listing), The Delhi Stock Exchange Ltd., DSE House, 3/1, Asaf Ali Road, New Delhi - 110002	The Manager (Listing), Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata, West Bengal - 700001
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Regd. Off. : Plot No. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2019

Sr. No.	Particulars	(Rs in Lacs except EPS)			
		For the Quarter ended			Year Ended
		30-Jun-19 (Unaudited)	31-Mar-19 (Audited)	30-Jun-18 (Unaudited)	31-Mar-19 (Audited)
1	Income from Operation				
	(a) Net Sales/Revenue from Operations	-	-	-	-
	(b) Other Operating Income	-	-	-	-
	(c) Other Income	-	-	-	-
	Total Income	-	-	-	-
2	Expenses				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-
	d) Employee Benefits Expenses	2.09	1.24	1.85	6.79
	e) Finance Costs	-	-	-	-
	f) Depreciation and Amortisation expense	-	-	-	-
	g) Other expenses	1.69	1.89	1.32	12.77
	Total Expenses	3.78	3.13	3.17	19.56
3	Profit/(Loss) before Exceptional items and tax (1-2)	(3.78)	(3.13)	(3.17)	(19.56)
4	Exceptional Items	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(3.78)	(3.13)	(3.17)	(19.56)
6	Tax Expense				
	- Current tax	-	-	-	-
	- Deferred tax	-	0.01	-	0.01
	Total Tax Expenses	-	0.01	-	0.01
7	Profit/(Loss) for the period (5-6)	(3.78)	(3.14)	(3.17)	(19.57)
8	Other Comprehensive Income (net of tax)	-	-	-	-
9	Total Other Comprehensive Income for the period	-	-	-	-
10	Total Comprehensive Income for the period (7+9)	(3.78)	(3.14)	(3.17)	(19.57)
11	Paid-up equity share capital (face value of Rs 10/- per share)	301.18	301.18	301.18	301.18
12	Earning per share (EPS) of Rs 10/- each (not annualized)				
	(1) Basic	(0.13)	(0.10)	(0.11)	(0.65)
	(2) Diluted	(0.13)	(0.10)	(0.11)	(0.65)

Notes :

1 The above Results for the quarter ended June 30, 2019 has been reviewed by the Audit Committee and the results approved by the Board of Directors at their meeting held on 12th August, 2019



2	The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108- Operating Segment.
3	Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
4	The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevent rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
5	The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.
6	The Figures for the quarter ended March 31, 2019 represents the balancing figures between the audited figures for the year ended 31st March, 2019 and the published figures for the 9 months ended December 31, 2018.
7	Pursuant to In-Principle Approval received from BSE for the proposed scheme of merger of B. P. Capital Limited with Diamond Footcare Udyog Private Limited, the Company had filed a petition of merger on 24.05.2018 with Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench vide application no.CA (CAA) NO.20/Chd/Hry/2018 and Diary No. 1770. The Hon'ble NCLT, Chandigarh has given directions to the Company vide its Order dated October 23, 2018 to convene, the meeting of the equity shareholders of B.P. Capital Limited on 15th December, 2018 for obtaining their approval for the proposed scheme of merger of B. P. Capital Limited and Diamond Footcare Udyog Private Limited. The aforesaid meeting was duly held and convened on 15th December, 2018 and the Special Resolution was the proposed merger of B. P. Capital Limited with Diamond Footcare Udyog Private Limited was duly passed by the requisite majority in the aforesaid meeting convened as per the directions of Hon'ble NCLT Chandigarh. Pursuant to the filing of Second Motion Petition with Hon'ble NCLT, Chandigarh, the Regional Director, Northern Region and Official Liquidator, Chandigarh, has sought certain clarifications and demanded certain documents from the Company. The Company is in the process of making the necessary submissions as required by the above Authorities.

For and on behalf of Board of Directors
of B. P. Capital Limited



(Ramesh Kumar Gupta)
Managing Director
DIN :00047724

Place: Haryana
Date : 12.08.2019



RMA & ASSOCIATES LLP

Chartered Accountants
LLPIN: AAI-9419 (ISO 9001:2015)

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Phone : 011-49097836

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Independent Auditors Review Report on Quarterly Unaudited Standalone Financial Results of the company for the quarter ended June 30, 2019 (Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

The Board of Directors

B. P. Capital Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s B. P. Capital Limited** for the quarter ended on 30th June, 2019 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to "Review of Interim Financial Information performed by Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) under Section 133 of the Companies Act 2013 read the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis on Other Matter

- (i) The company had recorded the cost of the investment at the face value of the equity shares issued and had not determined the fair value as required by IND AS 109.

For M/s. RMA & Associates LLP

Chartered Accountants

FRN: 000978N/N500062




Amit Jain
(Partner)

(Membership No. 503109)

Place : New Delhi

Date : 12/08/2019

UDIN: 19503109AAAAA05154